



General Assembly

January Session, 2003

Amendment

LCO No. 4617

SB0084804617SD0

Offered by:

SEN. SULLIVAN, 5th Dist.

SEN. LOONEY, 11th Dist.

SEN. WILLIAMS, 29th Dist.

SEN. DAILY, 33rd Dist.

To: Senate Bill No. 848

File No. 19

Cal. No. 57

**"AN ACT CONCERNING THE EXPENSES OF THE DEPARTMENT
OF ECONOMIC AND COMMUNITY DEVELOPMENT."**

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. Subdivision (12) of subsection (a) of section 12-407 of the
4 general statutes is repealed and the following is substituted in lieu
5 thereof (*Effective from passage and applicable to sales occurring on or after*
6 *April 1, 2003*):

7 (12) "Retailer" includes: (A) Every person engaged in the business of
8 making sales at retail or in the business of making retail sales at
9 auction of tangible personal property owned by the person or others;
10 (B) every person engaged in the business of making sales for storage,
11 use or other consumption or in the business of making sales at auction
12 of tangible personal property owned by the person or others for

13 storage, use or other consumption; (C) every operator, as defined in
14 subdivision (18) of this subsection; (D) every seller rendering any
15 service described in subdivision (2) of this subsection; (E) every person
16 under whom any salesman, representative, peddler or canvasser
17 operates in this state, or from whom such salesman, representative,
18 peddler or canvasser obtains the tangible personal property that is
19 sold; (F) every person with whose assistance any seller is enabled to
20 solicit orders within this state; (G) every person making retail sales
21 from outside this state to a destination within this state and not
22 maintaining a place of business in this state who engages in regular or
23 systematic solicitation of sales of tangible personal property in this
24 state (i) by the display of advertisements on billboards or other
25 outdoor advertising in this state, (ii) by the distribution of catalogs,
26 periodicals, advertising flyers or other advertising by means of print,
27 radio or television media, or (iii) by mail, telegraphy, telephone,
28 computer data base, cable, optic, microwave or other communication
29 system, for the purpose of effecting retail sales of tangible personal
30 property, provided such person has made one hundred or more retail
31 sales from outside this state to destinations within this state during the
32 twelve-month period ended on the September thirtieth immediately
33 preceding the monthly or quarterly period with respect to which such
34 person's liability for tax under this chapter is determined; (H) any
35 person owned or controlled, either directly or indirectly, by a retailer
36 engaged in business in this state which is the same as or similar to the
37 line of business in which such person so owned or controlled is
38 engaged; (I) any person owned or controlled, either directly or
39 indirectly, by the same interests that own or control, either directly or
40 indirectly, a retailer engaged in business in this state which is the same
41 as or similar to the line of business in which such person so owned or
42 controlled is engaged; (J) any assignee of a person engaged in the
43 business of leasing tangible personal property to others, where leased
44 property of such person which is subject to taxation under this chapter
45 is situated within this state and such assignee has a security interest, as
46 defined in subsection (37) of section 42a-1-201, in such property; [and]
47 (K) every person making retail sales of items of tangible personal

48 property from outside this state to a destination within this state and
49 not maintaining a place of business in this state who repairs or services
50 such items, under a warranty, in this state, either directly or indirectly
51 through an agent, independent contractor or subsidiary; and (L) every
52 person transferring newspapers to agents of such person for home
53 delivery by such agents to consumers of such newspapers."

This act shall take effect as follows:	
Section 1	<i>from passage and applicable to sales occurring on or after April 1, 2003</i>